



PROPOSED RULE MAKING

CR-102 (June 2004)

(Implements RCW 34.05.320)

Do **NOT** use for expedited rule making**Agency:** Department of Revenue

☒ **Preproposal Statement of Inquiry** was filed as WSR 07-15-094
☐ **Expedited Rule Making--Proposed notice** was filed as WSR ; or
☐ **Proposal is exempt under RCW 34.05.310(4).**

☒ **Original Notice**
☐ **Supplemental Notice to WSR**
☐ **Continuance of WSR**

Title of rule and other identifying information: (Describe Subject) WAC 458-16-270 Schools and colleges. This rule explains the property tax exemption for non-profit schools and colleges and for not-for-profit foundations that support institutions of higher education, authorized in RCW 84.36.050 as amended in 2006.

Hearing location(s):

Capitol Plaza Building
4th Floor – Exec. Large Conference Room
1025 Union Avenue SE
Olympia, Washington

Date: August 4, 2009 Time: 10:00 a.m.

Date of intended adoption: August 11, 2009
(Note: This is **NOT** the **effective** date)

Submit written comments to:

Name: James A. Winterstein

Address: Post Office Box 47471
Olympia, Washington
98504-7471

e-mail: JimWi@dor.wa.gov

fax (360) 586-7602

by (date) August 4, 2009

Assistance for persons with disabilities: Contact Martha Thomas no later than 10 days before the hearing date.

TTY 1-800-451-7985 or (360) 725-7497

Purpose of the proposal and its anticipated effects, including any changes in existing rules: This rule has been substantially revised and updated to recognize legislative changes that were enacted in chapter 226, Laws of 2006 (SHB 2804). The rule expands the exemption for non-profit schools and colleges to include specified use of the property by parties other than the school or college.

Reasons supporting proposal: The rule has not been updated since the amendment of the statute, RCW 84.36.050, in 2006. The proposed rule will incorporate the changes in the law.

Statutory authority for adoption: RCW 84.36.865,
84.36.040 and 84.36.050

Statute being implemented: RCW 84.36.050

Is rule necessary because of a:

Federal Law? ☐ Yes ☒ No
Federal Court Decision? ☐ Yes ☒ No
State Court Decision? ☐ Yes ☒ No
If yes, CITATION:

Date June 29, 2009

Name Gilbert W. Brewer

Signature

Title Assistant Director
Interpretations and Technical Advice Division

CODE REVISER USE ONLY

OFFICE OF THE CODE REVISER
STATE OF WASHINGTON
FILED

DATE: June 29, 2009

TIME: 11:17 AM

WSR 09-14-063

Agency comments or recommendations, if any, as to statutory language, implementation, enforcement, and fiscal matters: None

Name of proponent: (person or organization)
Department of Revenue

☐ Private
☐ Public
☒ Governmental

Name of agency personnel responsible for:		
Name	Office Location	Phone
Drafting.....James A. Winterstein	1025 Union Ave. SE. Ste #544, Olympia ,Wa	(360) 570-5880
Implementation.... Brad Flaherty	1025 Union Ave. SE. Ste #200, Olympia ,Wa	(360) 570-5860
Enforcement..... Brad Flaherty	1025 Union Ave. SE. Ste #200, Olympia ,Wa	(360) 570-5860

Has a small business economic impact statement been prepared under chapter 19.85 RCW?

☐ Yes. Attach copy of small business economic impact statement.

A copy of the statement may be obtained by contacting:
Name:
Address:

phone
fax
e-mail

☒ No. Explain why no statement was prepared. A small business economic impact statement is not required for the reason that the rule does not impose any new performance requirement or administrative burden on any small business.

Is a cost-benefit analysis required under RCW 34.05.328?

☐ Yes A preliminary cost-benefit analysis may be obtained by contacting:
Name:
Address:

phone
fax
e-mail

☒ No: Please explain: The proposed rule is not a significant legislative rule as defined by RCW 34.05.328.